



16) 445-5047

May 3, 1978

Mr. James E. Holst
Chief Associate Counsel
Regents of the University
of California
590 University Hall
2200 University Avenue
Berkeley, CA 94720

Dear Mr. Holst:

On April 7, 1978, I phoned you for further information concerning your letter dated March 6, 1978, in which you asked whether 4-H Club property is entitled to exemption from property tax. You said you would send authority supporting the proposition that 4-H Club property falls within the protective cloak of the tax-exempt status of the University of California.

My research did not lead me to the conclusion 4-H Club property was connected with the University, so I found no means by which the property could qualify for exemption.

Pending receipt of any authority you may discover, I am holding your request in abeyance.

Very truly yours,

Robert R. Keeling
Tax Counsel

RRK:fp

bc: Mr. Jack F. Eisenlauer (W. Grommet)
Legal Section